

Handbook for Connecticut Boards of Assessment Appeals

New Edition by Edward Sembor, Institute of Public Service – Univ. of CT.

Nature of the Assessment Appeal (Chapter III pg. 9 & 10)

The duties and responsibilities of boards of assessment appeals are prescribed in different sections of the General Statutes. Please be aware that all Assessor's Offices must follow state statute.

Powers of the Boards

The boards have eight distinct powers, which they may exercise at their own discretion. They may:

Administer oaths in cases coming before them. (S.1-24 and S.1-25)

Correct clerical omissions or mistakes in the assessment of taxes. (S.12-60)

Add to the assessment lists the names of people who own taxable property in the town, but have been omitted but have been omitted from the lists (S.12-111)

Increase the number, quantity, or amount of property in any person's list (s.12-111)

Reduce the list of any person appearing before the Board by decreasing the valuation, number, quantity, or amount of any item (S.12-113)

Make a supplemental list of any property which has been omitted by the assessors (S.12-115)

Shall add 25 percent to the value of any additions (S.12-111) or supplemental lists of personal property (S.12-115) as a penalty.

Elect not to conduct appeal hearings for any commercial, industrial, utility, or apartment properties with assessments greater than \$500,000 (S.12-111)

Statutory Duties Mandated By Law

They must:

1. Meet in March to hear appeals or April if the assessor was granted an extension filing the Grand List. These meetings must be held on business days, which may include Saturdays; the last meeting must be no later than the last business day March or April. The board must also convene at least once during September solely for motor vehicle appeals (S.12-110)
2. Notify each aggrieved taxpayer who filed a written appeal by the March 1 or April 1 deadline of the date, time and place of appeal of the hearing. (S.12-111)
3. Hear appeals of persons claiming to be aggrieved by the actions of the assessors (S.12-111 and S.12-504d)
4. Post notice with the town or city clerk, and publish the notice at least 10 days prior to the meeting (S.12-110)
5. Mail to taxpayers written or printed notices at least one week before increasing the taxpayer's list or adding the names of omitted persons. Also, mail with one week of completion, the supplemental list of any property omitted by the assessors (S.12-115)

6. Grant tax exemptions to veterans whose proof of eligibility was not filed within the deadline required for assessor's to grant exemptions (S.12-95)
7. All actions of the Board must be recorded in minutes of the board's meetings (s.12-113).
8. Provide notification, in writing, to each person making an appeal, of the outcome of his or her appeal. The notification must include information describing the owner's right to appeal the determination of the board. This must be done within a week of making the decision (S.12-111)

What is the Board of Assessment of Appeals

(Current) Elected officials within Town and Municipal Government. Chairman: Curt Beck, Members: Carol Thomas and Eric Holinko.

The courts refer to the boards of assessment appeals as administrative boards, not just as judicial tribunals. The State Supreme Court, for example, has stated that the board of assessors and the boards of assessment appeals are administrative boards, acknowledging that "in considering the results arrived at by them, we must bear in mind that the process of estimating the value of property for taxation is, at best, one of approximation and judgment, and that there is a margin for a difference of opinion." The functions of the board are specified in the statutes, and must be performed by the boards without regard to their own judgments. Although the statutes frequently use the word "may," the courts will often consider the term equivalent to "shall" or "must."

The board exercises discretionary powers when it reduces or increases a taxpayer's assessment. In such actions, its decisions have the authority of law until overruled by the court. Like the courts, the boards must adhere to certain procedures and exercise an impartial review of the evidence; the boards' decisions may be appealed to a higher tribunal. However, the boards do not use rules of evidence in adversary proceedings, as do the courts.

Power to Initiate Action

Do the boards have the power to initiate review without a specific request? The statutes are clear on this point. What's more, the answer is tied to another question: May the boards reduce a taxpayer's assessment if the taxpayer does not appear before the board? Clearly, the answer is NO.